

**REPLY AFTER FINAL
EXPEDITED PROCEDURE REQUIRED
EXAMINING GROUP 1771
PATENT**

Customer No. 22,852
Attorney Docket No. 07481.0053

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
)	
Kazuo TAGAWA et al.)	Group Art Unit: 1771
)	
Application No.: 10/591,500)	Examiner: VASISTH, Vishal V.
)	
Filed: May 25, 2007)	Confirmation No.: 1464
)	
For: REFRIGERATING MACHINE OIL)	

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VIA EFS WEB

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

REPLY TO FINAL OFFICE ACTION

In reply to the final Office Action mailed May 5, 2011, Applicant respectfully requests reconsideration of the above-identified application in view of the following remarks:

Remarks begin on page 2 of this paper.

An Attachment to this Reply consists of a Declaration of Mr. Katsuya Takigawa under 37 C.F.R. § 1.132.